

# **North Dakota State Board For Career and Technical Education**

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## **Equipment and Instructional Materials Policies and Procedures**

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# Policy and Procedures

## Definitions

**Department of Career and Technical Education** is referred to as the Department.

**State Board for Career and Technical Education** is referred to as SBCTE.

**Equipment** includes items of tangible property having a useful life of more than one year.

**Instructional Materials** are items used for instruction such as computer software, reference materials and videos. A textbook may be purchased for an instructor to use as reference material.

**Local Education Agency** (LEA) is a local school, consortium of schools, area career and technology center, college or an approved agency having administrative control of a career and technical education program.

**Supplies** are consumable materials that are used up within one year.

To purchase equipment or instructional materials and receive reimbursement from the State Board for Career and Technical Education, the Local Education Agency must complete the Equipment and Instructional Materials form (SFN 15263) located on our website at [www.state.nd.us/cte/forms](http://www.state.nd.us/cte/forms).

## Rules and Regulations

- Equipment and instructional materials are fundable if they are in a SBCTE approved program.
- Lease agreements on equipment are approvable if the cost can be justified by the LEA.
- Used equipment is fundable if it meets the standards of the program.
- Supplies and textbooks are not reimbursable except as allowed under the board policy for Area Centers.
- The purchase of furniture, fixtures or capital improvements is not reimbursable except when it has a single use and/or part of a new program.
- The Department reserves the right to make exceptions to these rules based on the unique needs of an individual LEA.

## Guidelines for Sections A & B of Equipment and Instructional Materials Form (SFN 15263)

- Submit the Equipment and Instructional Materials form as part of the annual plan process but no later than **September 30**.
- Purchases can not be made until after July 1.
- Amendments must be submitted for approval.
- Approved equipment and instructional materials must be purchased or a purchase order in place no later than **February 1** of the current fiscal year.
- Upon possession of items, Section B can be completed and submitted for reimbursement. The Equipment and Instructional Materials form should not be submitted until all items are received and the form is completed.

## **Requested Items, Section A**

This section must be completed and submitted as part of the annual plan process. The equipment and instructional materials listed must be itemized. The Department will return the form to the LEA indicating items that are approved or disapproved. Any amendments must be submitted on an Equipment and Instructional Materials form (SFN 15263).

All local and state laws, regulations and procedures must be followed in the purchase of equipment (i.e. if the local education agency policy requires bids, then bids must be obtained.) Equipment must also meet all federal and state occupational safety and health administrative rules and regulations.

## **Purchased Items, Section B**

Section B should be completed and submitted upon possession of requested items. This section requires the quantity; when applicable, the serial number; date item was received and the actual cost. Additional sheets may be added to accommodate all serial numbers required.

A paid invoice must be on file in the LEA Fiscal Office and retained in compliance with state and federal regulations. Do not send copies of invoices. All claims must be submitted on or before **June 30**.

### **Uses of Equipment**

- A complete inventory record of all equipment and instructional materials purchased in whole or part with state and/or federal funds must be maintained by the LEA.
- When equipment is acquired by an LEA with funds provided wholly or in part by SBCTE, title shall be vested in the LEA.
- The Department has the right to verify the existence and current utilization of equipment.
- The LEA shall retain and use all equipment only in approved career and technical education programs, special projects or ancillary services as long as there is need for such equipment to accomplish the purpose of the program. Purchased equipment may be used for career and technical education or other educational purposes. Priority must be given to approved career and technical education programs.
- The LEA is responsible for the repair and/or replacement of any item lost, damaged, stolen or destroyed and notification must be given to the Department of those items. The serial number, cost and other details of any replacement items are to be submitted to the Department.
- The LEA must maintain a control system for all equipment and instructional materials to insure adequate safeguards for the prevention of loss, damage or theft. Any loss, damage or theft of equipment shall be investigated and documented in writing by local police or other law enforcement officials and must be on file in the LEA Fiscal Office.
- Adequate maintenance procedures, such as maintenance contracts, shall be implemented by the LEA to keep the equipment in good working condition. The cost of such maintenance is the responsibility of the LEA.

## **Disposition of Equipment**

When a program no longer needs a specific piece of equipment or if the equipment becomes worn out or obsolete while there is still a depreciated value, the LEA must notify the Department to request disposition instructions. Prior to any transfer, sale or trade-in of equipment, written notification must be received and approved by the Department.

The following pertains to equipment that has a depreciated value based on the schedule set forth in this manual:

- The Department may require that funds be returned for its share of the sale of equipment proceeds and will determine the exact amount to be submitted by the LEA.
- If equipment is transferred to another LEA, the value of the equipment will be determined in accordance with the depreciation schedules set forth in this manual.
- After the equipment is fully depreciated in accordance with this Policy and Procedure Manual, the LEA will become sole owner of this equipment.

## **Depreciation Methods**

The Department will use the following methods for determining a depreciated value of equipment and instructional material.

- a) The beginning date for determining the depreciated value of equipment is July 1 of the current fiscal year. For example: if a piece of equipment is purchased September 30, 2001; the beginning date for figuring depreciation will be July 1, 2001.
  - A three-year depreciation schedule applies to instructional materials and IT equipment.
  - A five-year depreciation schedule applies to equipment.
  - A ten-year depreciation schedule applies to furniture and fixtures.
- b) The percentages for three-, five- and ten-year property are given in the following table:
  - Three-year property: 1<sup>st</sup> year-33%, 2<sup>nd</sup> year-33%, and 3<sup>rd</sup> year-34%
  - Five-year property: Each year – 20%
  - Ten-year property: Each year – 10%

## **Termination of Program**

Upon receiving written notification from the LEA of the termination of an approved program, the Department will approve the method of disposition for the equipment. The Department will determine the exact amount of funds to be submitted by the LEA.